

State of California  
BOARD OF EQUALIZATION  
SALES AND USE TAX REGULATIONS

**Regulation 1531. FUR DRESSERS AND DYERS.**

*Reference:* Sections 6007-6009, Revenue and Taxation Code.  
Altering, repairing, and remodeling furs, see Regulation 1549.

Tax does not apply to sales of dyestuffs and the following chemicals to fur dressers and dyers engaged in processing and dyeing skins and furs of which they are the owners and which they will sell:

**(a) Chemicals used in the pickling and tanning process:**

Aluminum sulphate	Ammoniumsulphate
Sodium chloride*	Potassium alminum sulphate
Ammonium chloride	Sulphuric acid
Chrome alum	Formaldehyde

\*Sodium chloride is also used in "fleshing," i.e., the process of removing the residue of the flesh from the skin, in which case it does not become a component part of the finished product. In the event that a fur dyer purchases under resale certificates sodium chloride, a portion of which he uses in fleshing, he will be required to pay sales tax on the cost of the total amount purchased, unless he keeps accurate records showing the respective amounts used in each process.

**(b) Chemicals used in mordanting:**

Postassium dichromate	Potassium tartarate
Copper sulphate	Acetic acid
Ferrous sulphate	Antimonium postassium tartarate
Sodium dichromate	Formic acid
Lead acetate	

**(c) Dyes:**

Universal D	E G
N Z A	D M G — Gray
B C A	D B
"P" Base	Aniline Hydrochloride
Fur Brown	Universal P S
Fur Black	" P H C L
Acid Red	" A
Acid Blue	" 2 G S
	" 2 G E

**(d) Intermediates:**

Hydrogen peroxide*	Ammoniumchloride
Potassium chlorate	Copper Sulphate
Ammonium hydroxide	Pyrogalllic acid

\*Hydrogen peroxide is also commonly used as a bleaching agent, in which case the person so using it is the consumer thereof, and the same comments are applicable to it as have been made above in connection with sodium chloride.

**Regulation 1531. (Continued)**

**(e) Processing oils used to produce softness and flexibility:**

Glycerine	Sulphonatednutracod
Nutramented cod oil	Sulphonate cod oil
Shellacol	

**(f)** It is possible that other chemicals than those listed may be used in the above processes and may also be regarded as being purchased by fur dyers for the purpose of resale. All chemicals, however, which are not listed above and which are not used in a manner comparable to those which are listed, must be regarded as being purchased by fur dyers for their own consumption rather than for the purpose of resale.

**(g)** Included among the products which are commonly used by fur dressers and dyers and which should not be purchased under resale certificates are the following:

Sodium carbonate (soda ash)	French chalk
Sodium sulphate (glauber salts)	Sierra white talc
Trisodium phosphate	Chloride of lime
Fibreen talc	

**(h)** Fur dressers and dyers sometimes process and dye furs belonging to others, as distinguished from furs which they have purchased and will resell. Unless their operations amount to producing, processing or fabricating within the meaning of Regulation 1526, they are the consumers of all products used in connection with such work, including dyestuffs and other chemicals which combine with the fur and become a component part of the finished article.

*History:* Effective August 1, 1933.

Adopted as of January 1, 1945, as a restatement of previous rulings.

Amended and renumbered November 3, 1971, effective December 3, 1971.

*Regulations are issued by the State Board of Equalization to implement, interpret or make specific provisions of the California Sales and Use Tax Law and to aid in the administration and enforcement of that law. If you are in doubt about how the Sales and Use Tax Law applies to your specific activity or transaction, you should write the nearest State Board of Equalization office. Requests for advice regarding a specific activity or transaction should be in writing and should fully describe the facts and circumstances of the activity or transaction.*